



EUROPEAN
COMMISSION

Brussels, 22.12.2021
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COMMISSION IMPLEMENTING DECISION

of 22.12.2021

**on the authorisation of the disbursement of the first instalment of the non-repayable
support for Spain**

(Only the Spanish text is authentic)

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility¹, and in particular Article 24(5) thereof,

Whereas:

- (1) According to Article 4(2) of Regulation (EU) 2021/241, the specific objective of the Recovery and Resilience Facility is to provide Member States with financial support with a view to achieving the milestones and targets of reforms and investments as set out in their recovery and resilience plans.

Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Spain² (the ‘Council Implementing Decision’) provides that the Union is to release instalments in accordance with the Financing Agreement conditional on a decision by the Commission, taken in accordance with Article 24(5) of Regulation (EU) 2021/241, that Spain has satisfactorily fulfilled the relevant milestones and targets identified in relation to the implementation of the recovery and resilience plan.

- (2) On 11 November 2021, Spain submitted a request for payment, accompanied by a management declaration and a summary of audits. Pursuant to Article 24(3) of Regulation (EU) 2021/241, the Commission assessed on a preliminary basis whether the relevant milestones and targets set out in the Council Implementing Decision had been satisfactorily fulfilled. For the purpose of this assessment, the operational arrangements concluded between the Commission and the Kingdom of Spain³ in accordance with Article 20(6) of Regulation (EU) 2021/241, were taken into account.
- (3) The Commission made a positive preliminary assessment of the satisfactory fulfilment of the relevant milestones and targets and, in accordance with Article 24(4) of Regulation (EU) 2021/241, provided its findings to the Economic and Financial Committee asking for its opinion on the satisfactory fulfilment of the relevant milestones and targets. In accordance with Article 25(4) of that Regulation, the Commission provided the competent committee of the European Parliament with an

¹ OJ L 57, 18.2.2021, p. 17.

² ST 10150/21; ST 10150/21 ADD 1 REV 2, not yet published.

³ Recovery and Resilience Facility Operational arrangements between the European Commission and Spain, entered into force on 9 November 2021.

overview of its preliminary findings concerning the satisfactory fulfilment of the relevant milestones and targets. The Economic and Financial Committee agreed with the Commission's positive preliminary assessment and was of the opinion that Spain has satisfactorily fulfilled all the milestones associated with the payment request. The Commission has taken the opinion of the Economic and Financial Committee into account for its assessment.

- (4) Section 2(1)(1.1) of the Annex to the Council Implementing Decision provides the relevant milestones and targets that are to be satisfactorily fulfilled for the first instalment of the non-repayable support for an amount of EUR 11 494 252 874.
- (5) Milestone 1 of the Annex to the Council Implementing Decision provides for the entry into force of Order TMA/178/2020 reducing the administrative burden of installing recharging points in service stations and defining the timing for the infrastructure deployment, and of Royal Decree Law 23/2020 granting the declaration of public utility to recharging infrastructures with a power over 250 kW. A copy of the Order and the Royal Decree Law and other evidence was provided by the Spanish authorities that demonstrated that the Order and the Royal Decree Law entered into force and their content and objective are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (6) Milestone 21 provides for the entry into force of the Spanish Urban Agenda and the Long-Term Renovation Strategy for Energy Rehabilitation in the Building Sector. A copy of the published documents and other evidence was provided by the Spanish authorities that demonstrated that both documents were published on the relevant official websites and that their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (7) Milestone 39 provides for the entry into force of Royal Decree Law 5/2020, on urgent measures regarding agriculture and food, and Law 8/2020 on the modification of Law 12/2013, on measures to improve the functioning of the food chain. A copy of the legislative acts and other evidence was provided by the Spanish authorities that demonstrated that Royal Decree Law 5/2020 and Law 8/2020 entered into force and their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (8) Milestone 63 provides for the adoption of the National Strategy for Green Infrastructure, Connectivity and Ecological Restoration. A copy of the publication in the Official Journal and other evidence was provided by the Spanish authorities that demonstrated that the National Strategy has been adopted and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (9) Milestone 82 provides for the conclusion of the public consultation on the Strategy on sustainable, secure and connected mobility. A copy of the published consultation and other evidence was provided by the Spanish authorities that demonstrated that the public consultation on the Strategy on sustainable, secure and connected mobility was concluded and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (10) Milestone 102 provides for the entry into force of Royal Decree Law 23/2020. That Royal Decree Law establishes a framework for regulatory reforms relating to auctions for renewable energy, access and connection permits to electricity networks, the elimination of inefficiencies in the administrative processing of renewable projects, and the definition of new participants in the energy sector. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the Royal Decree Law entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (11) Milestone 103 provides for the entry into force of Royal Decree 960/2020. That Royal Decree regulates the economic regime for renewable energy to provide revenue predictability for new renewable installations. A copy of Royal Decree 960/2020 and other evidence was provided by the Spanish authorities that demonstrated that the Royal Decree entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (12) Milestone 104 provides for the entry into force of Royal Decree 1183/2020. That Royal Decree regulates the order (rationalisation) of access and connection of renewable energy to the electricity grid and “hybridisation”. A copy of Royal Decree 1183/2020 and other evidence was provided by the Spanish authorities that demonstrated that the Royal Decree entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (13) Milestone 105 provides for the entry into force of the Law on Climate Change and Energy Transition. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the Law entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (14) Milestone 121 provides for the approval of the long-term decarbonisation strategy (“ELP2050”). A copy of the approved strategy and other evidence was provided by the Spanish authorities that demonstrated that the strategy was approved and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (15) Milestone 122 provides for the entry into force of planning and regulatory reforms to promote the development of energy storage solution. A copy of the relevant documents and other evidence was provided by the Spanish authorities that demonstrated that the Energy Storage Strategy, Royal Decree 1183/2020, Circular 1/2021 of the “Comisión Nacional de los Mercados y la Competencia”, and Resolution of 10 December 2020 of the “Comisión Nacional de los Mercados y la Competencia” all have entered into force and their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (16) Milestone 129 provides for the approval of the Hydrogen Roadmap by the Council of Ministers. A copy of the approved roadmap and other evidence was provided by the Spanish authorities that demonstrated that the Hydrogen Roadmap had been approved by the Council of Ministers and that its content and objectives are in line with the

requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (17) Milestone 137 provides for the creation of the Institute for the Just Transition Fund. A copy of the Royal Decrees creating the Institute and other evidence was provided by the Spanish authorities that demonstrated that Institute for the Just Transition Fund had been established in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (18) Milestone 144 provides for the entry into force of a legislative act to reduce temporary employment in public administrations. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that Royal Decree Law 14/2021 of 6 July 2021 on urgent measures to reduce temporary employment in public employment entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled without prejudice to the infringement procedure INFR(2014)4334.
- (19) Milestone 151 provides for the entry into force of Law 3/2020 on procedural and organisational measures in the field of Justice. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the Law entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (20) Milestone 153 provides for the entry into force of Royal Decree 937/2020 on the regulation of the 'Caja General de Depósitos'. The Royal Decree provides for a legal framework for the 'Caja General de Depósitos' to digitally manage guarantees to be deposited by citizens and businesses in various administrative procedures. A copy of Royal Decree 937/2020 and other evidence was provided by the Spanish authorities that demonstrated that the Royal Decree entered into force and its content and objective are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (21) Milestone 154 provides for the entry into force of Royal Decree 2/2021 approving the Regulation implementing Law 22/2015 of 20 July on audits of accounts. That Royal Decree modernises the supervision of the financial and audit fields by reforming the General Accounting Plan and Audit Regulation, including by accelerating up and promoting the digitalisation of processes. A copy of Royal Decree 2/2021 and other evidence was provided by the Spanish authorities that demonstrated that the Royal Decree entered into force and its content and objective are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (22) Milestone 157 provides for the entry into force of Royal Decree Law 36/2020 on the implementation of the Recovery, Transformation and Resilience Plan. That Royal Decree Law modernises the internal functioning of public administrations to improve the implementation of the Spanish recovery and resilience plan. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the Royal Decree Law entered into force and its content and objective are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (23) Milestone 158 provides for the creation of new bodies within the central government to follow-up on the implementation, control and audit of the Plan. A copy of the Royal Decree, the two resolutions by the Ministry of Finance and other evidence was provided by the Spanish authorities that demonstrated that the new bodies were created, and new tasks were conferred to them by Royal Decree 1182/2020 and by two resolutions of the Ministry of Finance of 7 April 2021, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (24) Milestone 159 provides for the approval of an Order defining the procedures and format of the information to be shared for monitoring the RRP and accounting execution of expenditure. A copy of the Order and other evidence, including a confirmation that the information on beneficial owners will be collected and stored without any restrictions, was provided by the Spanish authorities. This evidence demonstrated that Order HFP/1031/2021 has entered into force and its content, together with Order HFP/1030/2021, is in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (25) Milestone 173 provides for the implementation of a Recovery and Resilience Facility Integrated Information System. A copy of the audit report and other evidence was provided by the Spanish authorities that demonstrated that the Integrated Information System is capable of performing the functions required by the milestone. Spain has committed to take specific measures to continue to improve its functionalities and efficiency in order to ensure continuous compliance with the milestone and its obligations under the Financing Agreement. This commitment includes improving the collection of data on beneficial owners, including those of foreign companies that have no power of attorney in Spain, through an agreement with the General Council of Notary Affairs and with the Tax Agency, followed, if necessary, by bilateral contacts with the companies involved and with the Official register in the Member State where the companies are resident. Furthermore, the commitment also includes improving access to the information on beneficial owners for control purposes, by creating control units within the Ministry of Finance and giving them access to the data for control purposes, including on beneficial owners. The Commission will monitor the timely delivery of these measures. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (26) Milestone 177 provides for the approval by the Council of Ministers of the Spanish Strategy on Circular Economy. A copy of the approved strategy and other evidence was provided by the Spanish authorities that demonstrated that the Strategy was approved, and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (27) Milestone 181 provides for the approval by the Council of Ministers of the Plan to Boost the Value Chain of the Automotive Industry towards Sustainable and Connected Mobility. A copy of the approved plan and other evidence was provided by the Spanish authorities that demonstrated that the Plan to boost the Value Chain of the Automotive Industry towards Sustainable and Connected Mobility was approved, and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (28) Milestone 199 provides for the approval by the Council of Ministers of the Plan for Digitalisation of SMEs 2021-2025. A copy of the plan and other evidence was provided by the Spanish authorities that demonstrated that the Plan for Digitalisation of SMEs 2021-2025 was reported to the Council of Ministers with no objections. The content and objectives of this plan are also in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (29) Milestone 214 provides for the publication of a plan to promote the tourism sector. A copy of the published plan and other evidence was provided by the Spanish authorities that demonstrated that the plan to promote the tourism sector has been published and its content is in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (30) Milestone 215 provides for the launch of the 'DATAESTUR' website collecting data on tourism. A link to the website and other evidence was provided by the Spanish authorities that demonstrated that the website has been launched and is operational in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (31) Milestone 230 provides for the publication of the 2025 Digital Spain Plan and the approval by the Council of Ministers of the Strategy for the promotion of 5G technology. Copies of the published plan and strategy, together with other evidence, was provided by the Spanish authorities that demonstrated that the publication of the 2025 Digital Spain Plan took place in line with the requirements of the milestone and that the Strategy for the promotion of 5G technology was reported to the Council of Ministers with no objections. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (32) Milestone 231 provides for the release of the 700 MHz frequency band. A copy of the communication, dated 4 November 2020, from the State Secretariat for Telecommunications and Digital Infrastructures to the European Commission confirming the completion of the process of releasing the second digital dividend in Spain on 31 October 2020 and other evidence was provided by the Spanish authorities that demonstrated the completion of the process of releasing the 700 MHz frequency band, in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (33) Milestone 249 provides for the publication of the National Strategy for Artificial Intelligence. A copy of the published strategy and other evidence was provided by the Spanish authorities that demonstrated that the National Strategy for Artificial Intelligence was published on the official website. Its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (34) Milestone 255 provides for the publication of the Spanish Strategy for Science, Technology and Innovation 2021-2027. A copy of the published strategy and other evidence was provided by the Spanish authorities that demonstrated that the Strategy was published on the webpage of the Ministry of Science and Innovation, and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (35) Milestone 257 provides for the entry into force of the Royal Decree on the reorganisation of Public Research Organisations. A copy of the Royal Decree and other evidence was provided by the Spanish authorities that demonstrated that the reorganisation of Public Research Organisations had been carried out and the corresponding legislative act had been approved in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (36) Milestone 285 provides for the approval of the National Digital Competences Plan by the Council of Ministers. A copy of the published plan and other evidence was provided by the Spanish authorities that demonstrated that the National Digital Competences Plan was approved and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (37) Milestone 295 provides for the publication of the Plan of the Modernisation of Vocational Training and related legislative acts. A copy of the published plan and other evidence was provided by the Spanish authorities that demonstrated that the Plan of the Modernisation of Vocational Training was presented by the Prime Minister and published on the Ministry's webpage, and that its content and objectives are in line with the requirements of the milestone. A copy of the legislative acts and other evidence was also provided by the Spanish authorities that demonstrated that the related legislative acts to implement the plan had entered into force and their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (38) Milestone 303 provides for the entry into force of the Organic Law on education. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the Law had entered into force and that its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (39) Milestone 318 provides for the entry into force of Royal Decree Law 20/2020 approving the minimum vital income. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the Royal Decree Law had entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (40) Milestone 329 provides for the entry into force of two Royal Decree Laws regulating distance work in the private sector and in public administrations. A copy of the legislative acts and other evidence was provided by the Spanish authorities that demonstrated that Royal Decree Law 28/2020 and Royal Decree Law 29/2020 entered into force and their content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (41) Milestone 330 provides for the entry into force of two by-laws on equal pay between women and men and on equality plans and their registration. A copy of the Royal Decrees and other evidence was provided by the Spanish authorities that demonstrated that Royal Decree 901/2020 and Royal Decree 902/2020 entered into force and their content and objectives are in line with the requirements of the milestone. On the basis

of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (42) Milestone 333 provides for the entry into force of the Action Plan to tackle youth unemployment. A copy of the publication in the Official Journal and other evidence was provided by the Spanish authorities that demonstrated that the Action Plan entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (43) Milestone 363 provides for the approval of the Plan “Spain, Audio-visual Hub of Europe”. A copy of the approved plan and other evidence was provided by the Spanish authorities that demonstrated that Plan “Spain, Audio-visual Hub of Europe” was approved by the Council of Ministers and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (44) Milestone 385 provides for the entry into force of fiscal measures adopted in 2020 and 2021 to alleviate the effects of the COVID-19 pandemic. A copy of the legislative acts and other evidence was provided by the Spanish authorities that demonstrated that the legislative changes entered into force and their contents and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (45) Milestone 387 provides for the appointment of the Committee of experts for tax reform by the Secretary of State of Finance. A copy of the resolution of the Secretary of State of Finance and other evidence was provided by the Spanish authorities that demonstrated that the appointment of the Committee of experts took place and its tasks are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (46) Milestone 392 provides for the introduction of digital services tax. A copy of the legislative acts and other evidence was provided by the Spanish authorities that demonstrated that the law regulating tax on certain digital services entered into force and its contents and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (47) Milestone 393 provides for the introduction of financial transaction tax. A copy of the legislative acts and other evidence was provided by the Spanish authorities that demonstrated that the law regulating tax on financial transactions entered into force and its contents and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (48) Milestone 394 provides for the entry into force of modifications of personal income tax and wealth tax in 2021. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the amendments of the law regulating personal income tax and wealth tax entered into force and their contents and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (49) Milestone 395 provides for the entry into force of modifications of corporate income tax in 2021. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the amendments of the law regulating

corporate income tax entered into force and their contents and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (50) Milestone 396 provides for the entry into force of modifications of indirect taxes in 2021. A copy of the legislative act and other evidence was provided by the Spanish authorities that demonstrated that the amendments of the law regulating indirect taxes and entered into force and their contents and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (51) Milestone 397 provides for the setting-up of a permanent team in the Ministry of Finance for the active monitoring of the implementation of the results of the spending reviews and the approval of the Order of Elaboration of the Annual Budgetary Law. A copy of the Order, the Royal Decree and other evidence was provided by the Spanish authorities that demonstrated that Royal Decree 682/2021 setting up the team in the Ministry of Finance and Order HAC/669/2021 setting out norms for budget preparation entered into force and their content and objective are in line with the requirements of the milestone. Additionally, the Spanish authorities provided letters signed by Secretary of State of Budget and Expenditure demonstrating that the ministries were given recommendations related to policies in their fields in the context of phase I and II of spending reviews, and have been given deadlines by the Ministry of Finance for the follow-up on these recommendations, in line with the comply-or-explain principle in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (52) Milestone 398 provides for the launch of phase III of the spending review. A copy of the certificate of approval to launch the third phase of the spending review and other evidence was provided by the Spanish authorities that demonstrated that the Council of Ministers approved the launch of the third phase and its focus areas in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (53) Milestone 399 provides for the creation of a permanent unit within AIREF responsible for carrying out the spending reviews mandated by the government. A copy of the Royal Decree and other evidence was provided by the Spanish authorities that demonstrated that Royal Decree 793/2021 that amends the Organic Statute of AIREF entered into force and its content and objectives are in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (54) Milestone 406 provides for the separation of financing for the Social Security. A copy of the legislative acts and other evidence was provided by the Spanish authorities that demonstrated the entry into force of the Law on the 2021 General State Budget, including the separation of sources of financing for Social Security in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (55) Milestone 412 provides for the streamlining of maternity add-ons. A copy of the legislative acts and other evidence was provided by the Spanish authorities that demonstrated the entry into force of Royal Decree Law 3/2021 on the streamlining of the maternity add-on in line with the requirements of the milestone. On the basis of the

due justification provided, the milestone should be considered as satisfactorily fulfilled.

- (56) Milestone 413 provides for the review of tax breaks related to the current supplementary pension system. A copy of the legislative acts and other evidence was provided by the Spanish authorities that demonstrated the entry into force of the Law on the 2021 General State Budget, including the review of tax breaks related to the current supplementary pension system in line with the requirements of the milestone. On the basis of the due justification provided, the milestone should be considered as satisfactorily fulfilled.
- (57) Following the positive assessment concerning the Kingdom of Spain's payment request, in accordance with Article 24(5) of Regulation (EU) 2021/241, the disbursement of the financial contribution for the first instalment of the non-repayable support should be authorised.
- (58) In accordance with Article 2(3) of the Council Implementing Decision, as specified in the Financing Agreement, the pre-financing shall be cleared by being proportionally deducted against the payment of the instalments. As Spain received 13% of the financial contribution as pre-financing, an amount of EUR 1 494 252 874 of the payment should be utilised to clear the pre-financing, equal to 13% of the instalment.
- (59) This Decision should be without prejudice to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty. It does not override the requirement for Member States to implement the measures in accordance with Union and national law and, in particular, to notify instances of potential State aid to the Commission under Article 108 of the Treaty.
- (60) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 35(1) of Regulation (EU) 2021/241.

HAS ADOPTED THIS DECISION:

Article 1

Authorisation of the disbursement of the non-repayable support

The disbursement of the first instalment of the non-repayable support as laid down in Section 2(1)(1.1) of the Annex to the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Spain for an amount of EUR 11 494 252 874 is authorised.

In accordance with the Financing Agreement pursuant to Article 23(1) of Regulation (EU) 2021/241 between the Commission and the Kingdom of Spain, EUR 1 494 252 874 shall be utilised to clear the pre-financing and EUR 10 000 000 000 shall be provided to Spain by means of payment to the bank account indicated in the Financing Agreement.

Article 2
Addressee

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 22.12.2021

For the Commission
Paolo GENTILONI
Member of the Commission